

Date	Name	Position	Description	Hours	Total Compensation
Hourly Services					
2024 Tax Compliance Services					
2/5/2025	Anna Belluardo	Manager	0225F0154: Planning for state compliance timing and staffing.	0.50	
2/21/2025	Anna Belluardo	Manager	0225F0155: Creating and updating state compliance return listing and setting up documentation folders.	1.00	
2/24/2025	Anna Belluardo	Manager	0225F0156: Tax compliance planning	0.50	
2/25/2025	Anna Belluardo	Manager	0225F0157: Analyzing timing, budget and return listing	1.00	
3/7/2025	Craig Keller	Partner	0325F0158: Preparation of PwC continued retention matters	0.50	
3/12/2025	Craig Keller	Partner	0325F0159: 2024 Big Lots compliance planning	0.50	
3/12/2025	Stella Huang	Senior Associate	0325F0160: Set up 2024 tax compliance tax docs	0.50	
3/14/2025	Stella Huang	Senior Associate	0325F0161: 2024 tax compliance review	0.50	
3/17/2025	Craig Keller	Partner	0325F0162: 2024 tax compliance review	1.00	
3/17/2025	Anna Belluardo	Manager	0325F0163: Updating compliance tracker for extensions and following up on administrative items.	0.50	
3/17/2025	Stella Huang	Senior Associate	0325F0164: Add state extension listing to tracker	1.00	
3/18/2025	Stella Huang	Senior Associate	0325F0165: 2024 tax compliance review	0.50	
3/20/2025	Craig Keller	Partner	0325F0166: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/20/2025	Brian Trueman	Director	0325F0167: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/20/2025	Brian Trueman	Director	0325F0168: Reviewing Big Lots information request, workpapers and timing.	1.50	
3/20/2025	Nicole Berkow	Senior Manager	0325F0169: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/20/2025	Nicole Berkow	Senior Manager	0325F0170: Information Gathering related to Vietnamese Entity and Correspondence with PwC ITS	1.00	
3/20/2025	Nicole Berkow	Senior Manager	0325F0171: Review of Federal Depreciation Alteryx Files and Correspondence with PwC TRS	1.00	
3/20/2025	Anna Belluardo	Manager	0325F0172: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/20/2025	Anna Belluardo	Manager	0325F0173: Updating time entries in new client WBS code.	0.50	
3/20/2025	Austin Oberhausen	Manager	0325F0174: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/20/2025	Stella Huang	Senior Associate	0325F0175: Updates to state extension listing	0.50	
3/20/2025	Stella Huang	Senior Associate	0325F0176: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/20/2025	Mia Gerthoffer	Associate	0325F0177: Vietnam entity initial document review	0.50	

Date	Name	Position	Description	Hours	Total Compensation
3/20/2025	Tommy McAvoy	Associate	0325F0178: Call to discuss 2024 tax compliance approach and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), A. Oberhausen (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC)	1.00	
3/21/2025	Anna Belluardo	Manager	0325F0179: Preparation of PwC fee application	0.50	
3/21/2025	Kaylee McMullen	Associate	0325F0180: Reviewing emails and attachments sent from Big Lots and Vietnam Representative Office research	1.00	
3/21/2025	Mia Gerthoffer	Associate	0325F0181: Vietnam data review	0.50	
3/24/2025	Brian Trueman	Director	0325F0182: Internal team discussions with federal timing and information requests.	0.50	
3/25/2025	Brian Trueman	Director	0325F0183: Questions regarding data into OIT, timing of State apportionment and state specific modifications with M. Burris.	1.00	
3/25/2025	Tom Carpenter	Director	0325F0184: Review and analyze Vietnam rep office	0.50	
3/25/2025	Nicole Berkow	Senior Manager	0325F0185: Discussion with B. Slayman (Big Lots) and K. Payne (Big Lots) on Federal Taxable Income	1.00	
3/25/2025	Nicole Berkow	Senior Manager	0325F0186: Internal Discussions on Filing Requirements for Vietnamese Entity	1.00	
3/25/2025	Ryan Miller	Senior Associate	0325F0187: Communications with N. Berkow (PwC) regarding Vietnam Rep Office filing requirement findings	0.50	
3/25/2025	Ryan Miller	Senior Associate	0325F0188: Communications with T. Carpenter (PwC) on Vietnam Rep Office filing requirement findings	0.50	
3/25/2025	Ryan Miller	Senior Associate	0325F0189: Review Vietnam Rep Office filing requirement findings	0.50	
3/25/2025	Kaylee McMullen	Associate	0325F0190: Reviewing emails and attachments sent from Big Lots and Vietnam Representative Office research	1.50	
3/25/2025	Mia Gerthoffer	Associate	0325F0191: Vietnam Rep Office discussion compliance team, discussing potential filing requirements and compilation of PBC documents	0.50	
3/26/2025	Craig Keller	Partner	0325F0192: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Lowell Huth	Partner	0325F0193: Vietnam Rep Office filing requirements analysis	0.50	
3/26/2025	Brian Trueman	Director	0325F0194: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Tom Carpenter	Director	0325F0195: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Matthew Harris	Senior Manager	0325F0196: Form 4562 model support	0.50	
3/26/2025	Nicole Berkow	Senior Manager	0325F0197: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	

Professional Services by Project, Professional, and Date

Date	Name	Position	Description	Hours	Total Compensation
3/26/2025	Nicole Berkow	Senior Manager	0325F0198: Mapping Updates and Trial Balance Upload	1.00	
3/26/2025	Nicole Berkow	Senior Manager	0325F0199: OIT Rollover and Trial Balance Upload	1.50	
3/26/2025	Anna Belluardo	Manager	0325F0200: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Ryan Miller	Senior Associate	0325F0201: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Ryan Miller	Senior Associate	0325F0202: Call with compliance team member to confirm Vietnam Rep Office filing requirements	0.50	
3/26/2025	Ryan Miller	Senior Associate	0325F0203: Response to compliance team member on filings and China Rep Office filings	0.50	
3/26/2025	Ryan Miller	Senior Associate	0325F0204: Vietnam Rep Office filing requirements analysis	0.50	
3/26/2025	Stella Huang	Senior Associate	0325F0205: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Matthew Messer	Associate	0325F0206: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/26/2025	Matthew Messer	Associate	0325F0207: Call discussing AC team and adding new accounts for TB upload	0.50	
3/26/2025	Tommy McAvoy	Associate	0325F0208: Call to discuss 2024 tax compliance status and next steps with M. Robey (Big Lots), B. Slayman (Big Lots), M. Burris (Big Lots), K. Payne (Big Lots) and C. Keller (PwC), N. Berkow (PwC), M. Messer (PwC), B. Trueman (PwC), S. Huang (PwC), T. McEvoy (PwC), A. Belluardo (PwC), T. Carpenter (PwC), R. Miller (PwC)	0.50	
3/27/2025	Ryan Miller	Senior Associate	0325F0209: Discuss China Rep Office filings with L. Huth (PwC)	0.50	
3/27/2025	Matthew Messer	Associate	0325F0210: Inputting adjusting JE's sent over from Mark Burris (Big Lots)	2.50	
3/28/2025	Matthew Messer	Associate	0325F0211: Inputting Final Adjustments from email discussion with M. Burris (Big Lots)	0.50	
3/31/2025	Mackenzie Summers	Associate	0325F0212: Onboarding and getting access to OIT for Big Lots	1.00	
<i>Subtotal - 2024 Tax Compliance Services</i>				44.00	\$220,000.00
Total - Hours and Compensation Sought - Fixed Fee Services				44.00	\$220,000.00